

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 68-6

February 16, 1968

LIQUOR BOTTLE REGULATIONS

Proprietors of distilled spirits plants, importers,
manufacturers of liquor bottles, and others concerned:

Purpose. The purpose of this industry circular is to advise you of the publication of a notice of proposed rule making in the Federal Register for February 2, 1968, which, if adopted, would amend current requirements relating to the indicia to be placed on liquor bottles, qualification of a bottle manufacturer, and the receipt and use of liquor bottles; and would make a number of related changes. The notice would eliminate 26 CFR Part 175 in its entirety, and would place the amended requirements in 26 CFR Parts 173, 201, 250, and 251, as appropriate.

Indicia requirements. The indicia now required under 26 CFR Part 175 would be discontinued (after a reasonable use-up period for current molds). The new indicia, which would be required under 26 CFR Part 173, would, in the case of domestic bottles, consist of the bottle manufacturer's number and the words "Liquor Bottle." In the case of imported empty bottles, it would consist of the words "Liquor Bottle" and the city or country of address of the bottle manufacturer. In the case of imported filled bottles the new indicia would consist of the words "Liquor Bottle" and the city or country of address of the manufacturer of the spirits or of the exporter abroad, or the city of address of the importer in the United States (unless domestic bottles were exported for filling and return to the U.S.). The regulations would permit, but would not require, additional markings to be permanently placed on the bottles.

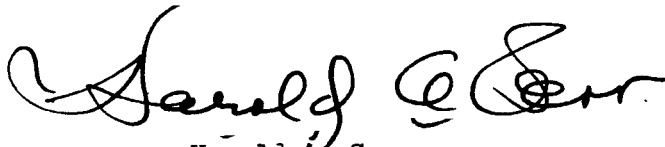
Requirements on bottle manufacturers. Present permits, on Form 93, to manufacture liquor bottles would be discontinued. Instead, a bottle manufacturer who intends to continue or to commence the manufacture of liquor bottles would give notice, Form 4328, to the Assistant Regional Commissioner, Alcohol and Tobacco Tax, of his intent, prior to the effective date of the proposed regulations in 26 CFR Part 173. Pursuant to this notice, and on the same form, the Assistant Regional Commissioner would assign a bottle manufacturer's number. The notice could cover one or more manufacturing premises operated by the same proprietor.

Requirements on distilled spirits plant proprietors and importers. Newly prescribed requirements governing the receipt and use of liquor bottles and the importation of such bottles would be placed in 26 CFR Parts 201, 250, and 251, as appropriate. Permits, Form 98, to traffic in liquor

bottles would be discontinued, and many other requirements relating to the receipt and use of liquor bottles would be simplified, including those with respect to records. Existing provisions as they relate to distinctive containers would continue without substantive change except that a new form (Form 4329) would be used, in lieu of Form 98, for obtaining authorization of the Assistant Regional Commissioner for the use and/or importation of the distinctive containers. In order to have all existing authorizations for the use or importation of distinctive containers, which a proprietor or importer desired to have continued in force, on Form 4329 and in full compliance with the proposed regulations, he would be required to file such form with the Assistant Regional Commissioner prior to the effective date of the regulations.

Status of proposals. The proposed regulatory changes as published on February 2, 1968, are, of course, subject to change before they are published as final regulations. Therefore, bottle manufacturers, proprietors of distilled spirits plants, and importers need take no action at this time; however, they will be advised as to any necessary action sufficiently in advance of the effective date of the final regulations to allow them to be fully qualified by that date.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in dark ink, appearing to read "Harold A. Serr". The signature is fluid and cursive, with the first name "Harold" being more prominent and the last name "Serr" following in a similar style.

Harold A. Serr
Director, Alcohol and Tobacco Tax Division